

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 200: Receipts

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SECTION 283: ANNUAL COMPARISON OF RECEIPTS BY SOURCE, REPORT 150

1. Purpose. This report presents actual receipts by source for the current and two prior fiscal years in comparison with estimated receipts for the two fiscal years of the current biennium.
2. Frequency. Annually.
3. Distribution.
 - (a) Copy #1 - DAGS Accounting Division
 - (b) Copy #2 - Departments
 - (c) Copy #3 - Department of Budget and Finance
4. Organization of Report. The printing sequence of this report is:
 - (a) Department Code: The report begins a new page when the department code changes.
 - (b) Fund Code: The report begins a new page when the fund code changes.
 - (c) Source Code

A separate ledger is prepared for each fund code within each department code.

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SECTION 283: ANNUAL COMPARISON OF RECEIPTS BY SOURCE, REPORT 150

ITEM NO.	DATA AND DATA EXPLANATIONS
①	REPORT 150 - The report number for the ANNUAL COMPARISON OF RECEIPTS BY SOURCE.
②	The date the report is prepared.
③	ANNUAL COMPARISON OF RECEIPTS BY SOURCE - The title of the report.
④	The ending date of the fiscal year for which the report is prepared.
⑤	FUND - The fund code and name of the fund.
⑥	The name of the department.
⑦	SOURCE - The source of receipt code. The detail amounts are reflected by source code.
⑧	DESCRIPTION - The description of the source of receipt.
⑨	BIENNIUM ESTIMATES - The estimated cash receipts for the two fiscal years of the current biennium.
⑩	ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING JUNE 30 - The actual receipts for the current and two prior fiscal years.
⑪	SUBTOTAL - The columnar totals for the fund being presented.
⑫	TOTAL - The columnar totals of the entire department for all of the funds being presented. This total is printed only on the last page within a department.

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SAMPLE A: KEYED TO EXPLANATIONS OF REPORT 150

1 REPORT 150		STATE OF HAWAII STATEWIDE ACCOUNTING SYSTEM		2 09/02/76	
3 ANNUAL COMPARISON OF RECEIPTS BY SOURCE		4 06/30/76		PAGE 001	
5 FUND G - GENERAL FUND		6 UNIVERSITY OF HAWAII		10	
7 SOURCE		8 BIENNIAL ESTIMATES 1975-76 1976-77		9 ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING JUNE 30 1975 1974	
0305	TIME CERTIFICATES OF DEP			2,924.19	
0335	INVEST OF MORRILL ACT GT			200,065.10	
0374	TELEPHONE COIN BX COMMISS	150.00	170.00	3,752.88	
0380	COMMISSIONS-VENDING MACH	629.00	786.00		
0389	RENTALS, OTHER			400.00	
0421	EDUCATION			32,619,523.43	
0438	MANPOWER DEVELOP & TRAING	812,426.00	425,862.00		
0443	MORRILL-WELLS BANK-JONES ACT	555,000.00	555,000.00		
0445	VOCATIONAL EDUCATION	1,816,027.00	1,869,027.00	1,275,380.00	
0502	EXPERIMENT STATIONS	753,000.00	760,000.00	696,735.64	
0503	AGRI EXTENSION SERVICE	868,200.00	868,200.00	904,115.00	
0549	EAST-WEST CENTER			351.00	
0558	RESEARCH PROJECTS (SPECII	1,331,000.00	1,403,000.00	40.75-	
0611	GTS VAC EARNED W/COUNTIES			556.20	
0613	GTS VAC EARNED WITH UM			1,352.48	
0752	UNCL MONEYS & CASH OVER			62.67	
1201	GENERAL FEES	2,000.00	2,000.00	81,122.30	
1202	TUITION FEES, RESIDENT	9,368,000.00	9,317,000.00	8,812,160.47	
1203	LIBRARY FEES-FINES & PENAL	22,000.00	22,000.00	25,683.93	
1204	COURSE FEES	7,400.00	7,680.00	52,091.73	
1205	GRADUATION AND DIPLOMA FEE	1,136.00	1,193.00	37,883.95	
1206	FEES, COPIES OF RECORDS	581.00	726.00	39,299.83	
1207	SALE OF PRODUCTS	10,000.00	10,000.00	183,993.91	
1208	RENTAL & LEASEHD INCL DORM	1,000.00	1,000.00	14,077.07	
1209	SALE OF SERVICES	7,200.00	7,200.00	10,374.50	
1210	SALE OF PUBLICATIONS	32,500.00	36,500.00	20,501.02	
1212	RENTALS-UM PROJECTS			277.50	
1214	EAST-WEST CTR INSTR OVERHD			415,000.00	
1215	MISCELLANEOUS INCOME	34,473.00	34,707.00	35,403.49	
1217	INDIRECT OVERHEAD FUNDS	416,000.00	476,000.00	3,657,881.00	
1218	CREDENTIAL EVALUATION FEES			85,926.11	
1220	STUDENT FEES	62,100.00	63,000.00		
1221	GATE RECEIPTS	1,250,000.00	1,250,000.00		
1222	GUARANTEES	53,000.00	53,000.00		
1223	ADVERTISING	9,500.00	9,500.00		
1224	SALE OF RADIO & TV RIGHTS	207,080.00	207,000.00		
1226	TUITION FEES, NON-RESIDENT	50,000.00	54,000.00	847,719.40	
1311	AQUARIUM ENTRANCE FEES	30,000.00	31,000.00	29,824.71	
1361	WITNESS/JUROR FEE ST EMP			391.80	
1362	SALE OF EQUIPT & PROPERTY			3,467.83	
1364	REFD & REIMBURSE PRIOR EXP			92,735.77	
1366	VAC EARNED W/OTHR FD & AGY			1,536.27	
11	SUBTOTAL FUND G	17,938,402.00	17,640,551.00	50,588,111.43	
12	TOTAL-UNIVERSITY OF HAWAII	26,227,847.00	26,325,743.00	77,261,428.35	

July 1, 1977